

EXHIBIT D

NECC

INVOICE # 2201886

Account #: 0151738
Name: GREGORY MANASHERPhone #: (248) 483-7871
Billing cycle: Jun-11-2005 thru Jul-04-2005

previous balance	payment thank you	other fees*	credit	automatic credit*	applied referral discount
\$0.00	\$0.00	\$0.00	\$0.00	\$0.36	\$0.00

total amount due
\$29.83

Preferred Customer Plan* [PCP]

**Automatic Credit* section includes all international calls under one minute, when applicable.

Current Charges

Recurring Fee	\$0.00
Late Payment Charge	\$0.00
Service Charges	\$23.31
Carrier Charges	\$3.50
FCC Line Charges	\$0.37
Federal Taxes	\$0.47
State Taxes	\$0.93
Universal Services	\$1.61
TOTAL Current Charges	\$30.19
Automatic credit	(\$0.36) CR
Applied Referral Discount	\$0.00 CR
Other Fees	\$0.00
Previous Balance	\$0.00
Payment - thank you	\$0.00 CR
Credit	\$0.00 CR
TOTAL Amount Due	\$29.83

If you refer your friends and family to us, and they call us directly at (800) 766-2642 and choose NECC to be their long distance company, YOU will receive a discount equal with 5% from every paid bill of the referred customer.

For your protection against slamming, and at your request, NECC Telecom Inc. will not transfer, release a transfer or allow a switch of your service to another carrier without your expressed written or verbal permission.

View, print and pay your NECC bill the easy way - online. Save time. Save stamps. Save money.

For free NECC online billing go to www.necc.us

Please return the portion below this line with your check payable to NECC to the address on the enclosed envelope.

account	invoice #	billing date	due date	payment due immediately	amount due date after Jul-27-2005	amount enclosed
0151738	2201886	6-Jul-05	upon receipt	\$29.83	\$35.27	

To change your mailing address please fill in below

A \$20 service fee will be applied to your account for any uncovered check.
In case of a late payment, a \$4.99 recurring fee will be applied to your account.

To

GREGORY MANASHER
25631 GREENFIELD RD AP 203
SOUTHFIELD MI 48075

To

NECC TELECOM Inc
PO BOX 802808
CHICAGO IL, 60680-2808

Do not write below this line

001517380220188600002983000035271

CONFIDENTIAL

NECC001737

NECC

INVOICE # 2201886

Standard Customer Plan* [SCP]

Current Charges

Recurring Fee	\$0.00
Service Charges	\$233.10
Carrier Charges	\$3.50
FCC Line Charges	\$3.70
Federal Taxes	\$4.70
State Taxes	\$9.30
Universal Services	\$16.10

TOTAL Current Charges

\$270.40

You are part of our "Preferred Customer Plan" for as long as you pay your Bill in Time. If your Bill is late for 60 consecutive days, "3 Billing Cycles", you will be charged by our "Standard Customer Plan". For more information call us or go to www.NECC.us.

1. Recurring Fee

Due to your commitment to pay your bill on time by the "Due Date" you may be part of a plan with no recurring fee. However, our recurring fee of \$4.99 will be charged to your account if you default and your bill is past due.

2. Referral Discount 5%

You will receive a 5% discount for each and every person you refer to our services month after month after month, by calling us at (800) 766 2642. 5% of their usage will be applied to your bill for as long as they remain a loyal customer. The more friends you refer the greater discount you will receive, even up to eliminating your personal monthly phone bill.

3. "Preferred Customer Plan" PCP, "Standard Customer Plan" SCP

Our "PCP" is designed for customers that pay their bill on time by the "Due Date". By refusing to pay your bill for 3 consecutive cycles you will loose your "PCP" status and you will become part of our "SCP", paying our regular rates. For more information, to review our "PCP" and "SCP" rate or to view your Agreement please visit us online at www.necc.us or calls at (800) 766 2642.

4. Rates

NECC's rate are subject to change without advanced notice. You can view our rates online at www.necc.us or you can request a copy by calling us at (800) 766 2642. NECC's SCP rates are higher than NECC's PCP rates.

5. Agreement (Disclosure and Liabilities)

NECC's Agreement "Disclosure and Liabilities" can be found online at www.necc.us or you could request a copy by calling us at (800) 766 2642.

CONFIDENTIAL

NECC001738

NECC

INVOICE # 2201886

DETAILS FOR INVOICE 2201886

CALLS

date	time to	city	st	dur	cost
number 2484837871					
automatic credit - less than 1 min calls					
6/21/2005	11:50:09	0089233643	ISRAEL	IS	0.42 0.03 AC
6/28/2005	15:07:57	0045754369	ISRAEL	IS	0.36 0.02 AC
6/28/2005	15:25:48	0048746342	ISRAEL	IS	0.51 0.03 AC
7/3/2005	11:55:48	0542076763	ISR CELL	IS	0.51 0.14 AC

regular plan

6/17/2005	14:57:33	0953996898	MOSCOW	RU	5.00 0.14
6/17/2005	15:21:57	0953996898	MOSCOW	RU	13.01 0.38
6/17/2005	16:01:06	0953996898	MOSCOW	RU	4.12 0.12
6/17/2005	16:15:57	7182661164	BROOKLYN	NY	0.41 0.03
6/21/2005	10:21:48	0048754369	ISRAEL	IS	25.26 0.99
6/25/2005	15:40:45	0089233643	ISRAEL	IS	8.24 0.33
6/26/2005	09:54:00	0542076763	ISR CELL	IS	1.22 0.23
6/26/2005	09:58:30	0542076763	ISR CELL	IS	3.06 0.52
6/26/2005	10:26:30	0017231299	AZERBAIJAN	RU	1.01 0.23
6/26/2005	11:29:12	0017231299	AZERBAIJAN	RU	1.01 0.23
6/26/2005	12:31:54	0017231299	AZERBAIJAN	RU	2.42 0.62
6/26/2005	12:37:27	0017231299	AZERBAIJAN	RU	14.26 3.30
6/28/2005	11:38:42	5864531939	ROMEO	MI	6.27 0.39
6/28/2005	12:20:00	0089233643	ISRAEL	IS	16.15 0.63
6/28/2005	15:08:54	0048754369	ISRAEL	IS	1.30 0.06
6/28/2005	15:28:09	0048754369	ISRAEL	IS	8.58 0.35
6/29/2005	16:20:48	0089233643	ISRAEL	IS	10.12 0.40
6/29/2005	16:47:45	0089230984	ISRAEL	IS	10.22 0.40
6/30/2005	11:56:42	0953996898	MOSCOW	RU	7.21 0.21
7/3/2005	11:57:06	0542076763	ISR CELL	IS	31.19 5.29

6/25/2005	15:39:48	0089233643	ISRAEL	IS	0.48 0.03 AC
6/28/2005	15:24:51	0048746342	ISRAEL	IS	0.48 0.03 AC
7/3/2005	11:54:57	0542076763	ISR CELL	IS	0.30 0.08 AC
6/17/2005	14:20:30	0953996898	MOSCOW	RU	17.00 0.49
6/17/2005	15:03:03	9053824045	RUS CELL	RU	1.01 0.14
6/17/2005	15:49:06	0953996898	MOSCOW	RU	11.12 0.32
6/17/2005	16:06:15	7188748426	NEW YORK	NY	9.12 0.36
6/21/2005	10:02:12	0953254112	MOSCOW	RU	14.10 0.41
6/21/2005	14:26:30	0089233643	ISRAEL	IS	13.39 0.53
6/25/2005	15:49:45	0089233643	ISRAEL	IS	9.00 0.35
6/26/2005	09:55:33	0542076763	ISR CELL	IS	2.02 0.34
6/26/2005	10:02:06	0017231299	AZERBAIJAN	RU	1.22 0.31
6/26/2005	10:44:12	0017231299	AZERBAIJAN	RU	1.11 0.27
6/26/2005	11:31:12	0017231299	AZERBAIJAN	RU	5.06 1.17
6/26/2005	12:35:18	0017231299	AZERBAIJAN	RU	1.42 0.39
6/26/2005	12:52:27	0017231299	AZERBAIJAN	RU	3.42 0.85
6/28/2005	12:04:33	0089230984	ISRAEL	IS	1.54 0.07
6/28/2005	14:47:33	2126131324	NEW YORK	NY	3.34 0.14
6/28/2005	15:10:39	0048754369	ISRAEL	IS	13.42 0.53
6/28/2005	15:37:09	0048754369	ISRAEL	IS	15.00 0.58
6/29/2005	16:31:27	0048754369	ISRAEL	IS	16.00 0.62
6/30/2005	11:51:57	8452590127	RUSSIA	RU	4.12 0.21
7/2/2005	22:10:18	7188748426	NEW YORK	NY	0.31 0.02

CALLS SUMMARY

number	charge	min
2484837871	\$23.31	323.07

CONFIDENTIAL

NECC001739

CONFIDENTIAL

NECC001740